

PCIA
STATE TAX SPREADSHEET

STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
Montana	MCA § 35-1-1028, \$20	Does not apply to wireless providers (Mt. St. Ann. 53-19-311)	See sales & use tax	Montana USF surcharge applies to wireless providers. The surcharge rate for FY98 is calculated according to the following formula: \$250,000 divided by an amount equal to the total retail revenue as defined in Sec. 69-3-803(7), MCA, for all intrastate telecommunications services in the state of Montana. The surcharge rate for FY99 will be calculated according to the following formula: \$500,000 divided by an amount equal to the total retail revenue as defined in Sec. 69-3-803(7), MCA, for all intrastate telecommunications services in the state of Montana. (M.C.A. § 69-3-860; Regs. 38.5.3009)
Nebraska	RS §§ 21-20, 170, 21-20, 122, \$130	Does not apply to wireless providers (Ne. St. Ann. 86-1305)	See Sales Tax, (R.S.N. §§ 77-2702.07, 77-2702.12, 77-2702.15, 77-2703)	Nebraska USF surcharge applies to wireless providers. R.S. § 86-1405 (terminates 6/30/99)

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SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Nevada	None	Combined rate of 6.5%. (General Sales/use tax of 2%. Local school support tax 2.25%, city-county tax rate of 2.25%). Nev. Rev. Stat. §§372.105; 372.185; 374.110; 374.190; 377.040.	The tax is not imposed on telecommunications services, but is imposed on the materials, supplies and equipment purchased by a cellular company for use in providing telecommunications services. Nev. Rev. Stat. §§ 372.105; 372.185, 374.190; 377.040.	Utilities in Nevada pay tax on 2% of net profits. N.R.S. 709.110.
New Hampshire	7%	There is no state sales/use tax in New Hampshire.	n/a	None.
New Jersey	9%	6%. N.J. Rev. Stat. §§54:32B-3; 54:32B-6.	Yes. N.J. Rev. Stat § 54:32B-2(cc).	For telecommunications companies other than local exchange carriers, the rate is 5% of gross receipts. N.J. Rev. Stat. §54:30A-18(a). However, when gross receipts do not exceed \$50,000, the rate is 2%.

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Property Tax -			
STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Nevada	Locally assessed	Transfer tax imposed at the rate of 65¢ per \$500 of consideration paid.	No
New Hampshire	Locally assessed	Transfer tax is imposed at the rate of 50¢ per \$100 of price or consideration.	No
New Jersey	Locally assessed	Transfer tax is imposed at the rate of \$1.75 for each \$500 of consideration up to \$150,000. For amounts over \$150,000, tax is imposed at the rate of \$2.50 for each \$500.	No.

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STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Nevada	State agencies are currently considering the proper extent of state regulation of commercial mobile radio services in Nevada. In the interim, applicants may receive certificates within sixty days after completion of an application and payment of a \$200 fee. Nev. Rev. Stat. § 704.020. In addition, all public utilities subject to regulation by the Nevada PSC are subject to the mill levy tax. The rate is 3.45 mills and may not exceed 4.25 mills total on each dollar of gross operating revenue derived from intrastate operations. Nev. Rev. Stat. § 704.033(4)(a).	None	None
New Hampshire	There is a Communications services tax of 3% of gross charges. (N.H. Rev. Stat. Ann. § 82-A:3,4; H.B. 442, ch. 96.2) The tax is imposed on cellular services. (N.H. Rev. Stat. Ann. § 82-A:2.III) "Gross charge" means the amount paid for communications services and for all services and equipment provided in connection with the service, valued in money, including cash, credits, services and property of every kind or nature, and shall be determined without any deduction on account of the cost of such communications services, the cost of materials used, labor or service costs or any other expense whatsoever. (N.H. Rev. Stat. Ann. § 82-A:2)	State administered 911 fee is imposed on each radio service exchange line per month (RSA 106-H:9)	None
New Jersey	NJ Board of Public Utilities does not have jurisdiction over providers of cellular communications. N.J. Rev. Stat. §48:2-13.	New Jersey does not impose an emergency phone number (911) surcharge. E-911 service is funded by state appropriations. (NJ. Stat. Ann. 52:17C-14)	None

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STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
Nevada	NRS §§80.010, 80.050, \$125-\$650+. Note that \$425 is required for amounts of authorized capital stock valued at \$1 million, and \$225 is required for each additional \$500,000 or fraction thereof.	Does not apply to wireless providers (Nv. St. Ann. 707.360)	See Sales Tax (N.R.S. §§ 372.060, 372.105)	Applies to wireless providers. An annual determination of the amount required to fund universal service for the upcoming year is made by the PUC. The commission will then set the assessment based on a percentage rate on anticipated revenues from retail intrastate telecommunication service of all certificated providers of telecommunication service required to recover this amount. (Regs. 704.68054)
New Hampshire	RSA § 293-A:15.03, \$35	None	See sales & use tax	None
New Jersey	NJ St §14A:13-4, \$100	None	See Sales Tax (R.S.N.J. §§ 54:32B-2, 54:32B-3)	None

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SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property, unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
New Mexico	7.60%	Gross receipts tax: 4.25% of interstate telecommunications gross receipts. N.M. Stat. Ann. §7-9C-3. Compensating use tax on sales of tangible personal property and intrastate telecommunications services: 5%. N.M. Stat. Ann. §7-9-4.	Yes. N.M. Stat. Ann. § 7-9-4; 7-9C-2.	None.
New York	11.5%. However, corporations subject to franchise tax under §§183-186 are not subject to the Franchise Tax on Business Corporations.	4%. N.Y. Tax Law §§1105; 1110. MCTD rate is 0.257%. N.Y. Tax Law §1109(a); N.Y. Reg. §530.1.	Yes. N.Y. Tax Law § 1105(c).	3.5% of gross receipts from sales of "telecommunications services" plus the applicable Metropolitan Commuter Transportation District ("MCTD") tax. §186-e(2)(a). Additionally, NY taxes .75% of gross earnings derived from New York sources, plus the applicable MCTD and §188 surcharges. §184(1).

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STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
New Mexico	Assessed by the Taxation and Revenue Department at 33.33% of market value (N.M. Stat. Ann. § 417-36-2, 7-36-3, 7-36-15)	New Mexico does not impose a state or local transfer tax.	\$50 per taxable year or any fraction thereof.
New York	Assessed by the State Board of Equalization and Assessment only if classified as a "special franchise," at a rate not exceed the full value of property. Only the real property is subject to property tax. Special franchises include the value of the right to use public property and the value of the tangible property of the taxpayer on, under, above or through public property. (NY Const., Art. XVI, § 2; N.Y. Real Prop. Tax Law §§ 102, 112)	New York imposes a tax on the transfer of real property or interest therein when the consideration exceeds \$500. N.Y. Tax Law §1402; Reg. §575.2.	Tax is the greater of (a) \$75; (b) one-and-five-tenths mills per dollar of net value of issued capital stock allocated to New York (not less than \$5 per share); or (c) three-eighths mills for each one percent of dividends paid, provided dividends paid on any kind of the corporation's capital stock during the preceding calendar year amounted to 6% or more. N.Y. Tax Law § 183(3).

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STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
New Mexico	The utility and carrier fee may not exceed 0.5% of gross receipts. The fee is imposed on cellular companies. N.M. Stat. Ann. § 63-7-20.	Does not apply to wireless providers. State fee is \$0.51 per month per access line, comprised of \$0.25 911 emergency surcharge and \$0.26 network and database surcharge (NM Stat. 63-90-1) ("Cell Phone Calls Thwart 911 Dispatchers," Albuquerque Journal, 7/6/98)	None
New York	N/A	New York imposes an emergency surcharge on all cellular telephones. The rate is \$0.70 per month per cellular telephone. The surcharge must appear on bills rendered for cellular telephone service within New York. (NY County Law §309.)	None

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STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
New Mexico	NM St § 53-17-5, \$200 \$1,000	Does not apply to wireless providers (NM Stat. 63-9F-1) TRS surcharge is imposed at 0.33% of the gross amount paid by customers for intrastate telecommunications services. Telecommunications companies must assess, collect and remit the surcharge. N.M. Stat. §63-9D-5.	See Gross Receipts Tax (N.M.S.A. §§ 7-9-3, 7-9-4)	USF charge does not apply to wireless providers. Applies only to providers of local exchange service. (NM Stat. 63-9A-3)
New York	NY St § 1301,2 & 4, \$225	None	See Sales Tax (60 N.Y.C.L. §§1101, 1105)	None

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SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property, unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
North Carolina	7.50%	Gross receipts derived by a cellular telephone company from providing intrastate local, toll or private telecommunications services are subject to sales tax at the rate of 3% for local service or 6 1/2 % for intrastate service. Interstate and International service are not taxable. N.C. Gen. Stat. § 105-164.4; N.C. Admin. Code § 17:07B.3204.	Yes. N.C. Gen. Stat. § 105-164.4.	A person, firm or corporation that owns or operated a business entity for the provision of local telecommunications service is subject to tax at the rate of 3.22% of the company's taxable gross receipts. N.C. Stat. §105-120(a); Rules and Bulletins, Dept. of Revenue. The state has applied this tax to receipts from the provision of wireless services.
North Dakota	10.50%	5%. N.D. Cent. Code § 57-39.2-02.1(1).	Yes. N.D. Cent. Code § 57-39.2-02.1(1)(b).	Yes. Rate is 2.5% of adjusted gross receipts. ND St. Ann. § 57-34-01
Ohio	8.90%	5%. Ohio Rev. Code Ann. §§5739.02(A); 5739.025; 5741.02(A).	Yes. 5%. Ohio Rev. Code §5739.01(AA).	Telephone companies pay tax at the rate of 4.75% of gross receipts. This tax does apply towards providers of wireless service. Ohio R.C. §5727.38.

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STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
North Carolina	Assessed by the State Board of Assessment at 100% of its true value in money (N.C. Stat. § 105-283, 105-333)	North Carolina imposes a tax on transfers of real property. The rate of the tax is \$1 on each \$500, or fractional part thereof, of the consideration or value of the interest or property conveyed. N.C. Stat. § 105-228.30.	Yes. Domestic and foreign---\$1.50 per \$1,000 of the following bases yielding the highest rate: (i) capital stock, surplus and undivided profits (ii) in-state investments in tangible property, or (iii) 55% of the appraised value of tangible property in-state and value of intangible property shown on North Carolina intangible tax return. Minimum tax is \$35.
North Dakota	Previously assessed by the State Board of Equalization at 50% of true and full value; Beginning in 1998, the current state method of taxing telephone companies' real and personal property will be replaced by a 2% gross receipts tax. (ND CONST Art. 10, § 4; N.D. Code § 57-02-04, 57-02-05.1, 57-06-05, 57-06-03; ND H.B. 1068)	North Dakota does not impose a real estate transfer tax at the state or local level.	No.
Ohio	Assessed by the Tax Commissioner, generally at 30% for real property and 25% for tangible personal property (5715.01, 5711.22, 5727.10)	Transfer fee mandated by the state is collected by the counties at the rate of \$.10 per \$100 of consideration paid.	Yes. 5.1% of the first \$50,000 of value of issued and outstanding stock determined according to net income plus 8.9% of the value over \$50,000 or 5.82 mills times the value of issued and outstanding stock determined according to total value of capital surplus, undivided profits and reserves, whichever is greater, plus 8.9% on taxable income in excess of \$50,000.

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STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
North Carolina	North Carolina does not regulate cellular communications companies.	Locally administered (NC Stat. Ann. 62A-5)	None
North Dakota	Cellular service providers fall under the general jurisdiction of the North Dakota PSC. Although cellular providers are not subject to rate or rates of return regulation, they are included within the definition of regulated "Resellers". N.D. Cent. Code §49-02-01(2).	Locally administered (excise tax). Tax may not exceed \$1 per access line per month. Does not apply to wireless (N.D. Stat. Ann. 57 40.6-02)	None
Ohio	N/A	Does not apply to wireless providers. (Oh. Stat. Ann. 4931.47) Proposed legislation to impose a 65¢/month 911 fee on cellular phone users (Users Face Fee To Upgrade Cellular 911," American City Business Journals , 3/13/98)	None

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STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
North Carolina	NC St § 55-15-03, \$250	None	See Sales Tax (G.S.N.C. §§ 105-164.3, 105- 164.4)	None (although rules establishing any USF and US providers were to be in place by 1/1/98) (NC Stat. 62- 110)
North Dakota	NDCC § 10-19.1-135, \$40. A license fee of \$85 is due at the time of filing an application for a certificate of authority.	Does not apply to wireless providers (ND Stat. Ann. 55-44.8-01)	See Sales Tax (N.D.C.C. § 57- 39.2-02.1)	None
Ohio	ORC § 1703.04(c), \$100	None	See Sales Tax (O.R.C. §§ 5739.01, 5739.02)	None

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SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property, unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Oklahoma	6%	4.5%. Okla. Stat. Title 68, §§1354, 1402.	Yes. 4.5%. Okla. Stat. Title 68, § 1354(1)(D)(1).	None.
Oregon	6.60%	Oregon does not impose a sales and use tax at the state level.	N/A	Each telecommunications utility and public utility must pay an annual administration fee to the Oregon Public Utility Commission (PUC) in an amount not exceeding 0.25% of the utility's gross operating revenue in the preceding calendar year. O.R.S. §756.310.
Pennsylvania	9.99%	6%. 72 P.S. §7202(a).	Yes. 6% 72 P.S. § 7202.	The gross receipts tax is imposed at the rate of 45 mills plus a 5 mill surtax per dollar of gross receipts derived from the taxable business of telephone companies. P.S. §1101(a).

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Property Tax -

STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Oklahoma	Locally assessed	Realty transfer tax is imposed at the rate of \$.75 per \$500 of consideration.	\$1.25 per \$1,000 or fraction thereof used, invested, or employed in Oklahoma. Maximum, \$20,000; minimum, \$10.
Oregon	Assessed by the Department of Revenue at the greater of 103% of the property's assessed value from the prior year or 100% of the property's maximum assessed value from the prior year (Or. Rev. Stat. §§ 307.010, 308.146, 308.232, 308.505, 308.510, 308.515; Or. Admin. R. § 150-308.205)	Oregon does not impose a real estate transfer tax at the state or local level.	No.
Pennsylvania	Locally assessed	The tax is imposed upon every person who presents for recording a document evidencing the transfer of real estate at the rate of 1% of value. PA Tax Reform Code §1102-C.	Tax is imposed at .001275 per \$1 of capital apportioned to Pennsylvania. All corporations must pay at least the minimum tax amount of \$300. 72 P.A. § 7602.

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STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Oklahoma	N/A	Does not apply to wireless providers (Ok. Stat. Ann. 139.109)	None
Oregon	N/A	Does not apply to wireless providers (Or. Stat. Ann. 401.710, Reg. 150-401.000)	None
Pennsylvania	.0044 per \$1 on gross receipts. However, cellular companies are not subject to the Pennsylvania gross receipts tax on utilities since they do not provide a "telegraph or telephone" service as defined by the relevant statute. P.A. § 8101(a).	Locally administered. Does not apply to wireless providers. Counties may impose a fee on each local exchange access line to be collected from each service supplier providing local exchange telephone service. (P.S. §7012.)	None

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STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
Oklahoma	Ok St § 1130, \$300 minimum	Does not apply to wireless providers (Ok. Stat. Ann. 2418, Reg. 710:95-3-1)	See Sales Tax (68 O.S. 1354(1)(Q))	A USF fee, equal to 2.5% of local telephone revenues, is imposed on all telecommunications providers, including wireless providers. (O.S. § 137.3) ("Judge Recommends Cut In Local Phone Charges", Tulsa World, 7/2/98). The funding is based on the total retail billed Oklahoma intrastate telecommunications revenues, from both regulated and unregulated services, of the telecommunications carrier as a percentage of all telecommunications carriers' total retail-billed intrastate telecommunications revenues, from both regulated and unregulated services. (O.S. § 139-106)
Oregon	ORS § 60.707, \$440	Does not apply to wireless providers (Or. Stat. Ann. Ch. 290)	See sales & use tax	USF authorized, not yet established. (OAR 860-32-040)
Pennsylvania	15 Pa CS § 4121, \$180	None	See Sales Tax (Penn. T.R.C. §§ 201-02)	None

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SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property, unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Rhode Island	9%	7%. R.I. Gen. Laws §44-18-18.	Yes. 7%. R.I. Gen. Laws § 44-18-7(d)(9).	Telecommunications companies pay gross receipts tax at the rate of 5%. R.I. Gen. Laws §44-13-4.
South Carolina	5%	5%. S.C. Code §12-36-910.	Yes. 5% (SC Code § 12-36-60)	None.
South Dakota	6%	4%. S.D. Codified Laws Ann. §§45-2; 10-45-4.	Yes. 4%. S.D. Codified Laws Ann. § 10-45-1(6).	The Public Utilities Commission annual intrastate gross receipts tax is imposed at the rate of 0.15% on intrastate gross receipts derived by a telecommunications company, including wireless providers. S.D. Code §49-1A-3.

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Property Tax -

STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Rhode Island	Personal property is assessed by the State Department of Administration, while real property is locally assessed. The Department of Administration values the personal property based on the net book value of the company's property, not to exceed 100%. (R.I. Gen Laws §§ 44-4-2, 44-4-3, 44-3-2, 44-5-12, 44-13-13, 44-13-4)	Transfer tax rate is imposed at the rate of \$1.40 per \$500 of consideration paid.	\$2.50 per \$10,000 authorized capital stock. Minimum, \$250. Corporations not engaged in business in state during year-capital stock of \$1,000,000 or less, \$250; \$12.50 per additional \$1,000,000 or part. No par stock valued at \$100 per share. Domestic corporations subject to the business corporation tax pay only the amount by which the capital stock tax exceeds the business corporation tax.
South Carolina	Assessed by the Department of Revenue at 10.5% of fair market value (S.C. Code Ann. §§ 12-37-210, 12-37-520, 12-43-220)	South Carolina imposes a documentary stamp tax at the rate of \$1.30 per \$500 of consideration.	\$15 plus 1 mill per \$1 paid to capital stock and surplus. Allocated for interstate corporation.
South Dakota	Locally assessed	South Dakota does not appear to impose a real estate transfer tax at the state level.	No.

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STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Rhode Island	N/A	A monthly surcharge of \$.47 is levied effective September 1, 1997, on each wireless telecommunication instrument or device which has access to, connects with, or interfaces with the E 9-1-1 Uniform Emergency Telephone System. The surcharge is billed by each telecommunication services provider and is payable to the telecommunication services provider by the subscriber. (RI Stat. Ann. 39-21.1-14)	None
South Carolina	N/A	Locally administered. Does not apply to wireless providers. Localities may impose fees on each local exchange access facility (S.C. Stat. Ann. 23-47-40)	None
South Dakota	Cellular service providers fall under the general jurisdiction of the South Dakota PSC. Cellular service providers provide "fully competitive" service and are not subject to rate regulation, but must register with the PUC no less than 60 days prior to commencing business. S.D. Codified Laws Ann. § 49-31-3.	Locally administered. Applies to wireless providers (S.D. Stat. Ann. 34-45-1)	None

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STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
Rhode Island	RI GL § 7-1.1-103, \$150	Does not apply to wireless providers (RI Stat. Ann. 40-1-9)	See Sales Tax (G.L. 44-18-8, 44-18-12)	None
South Carolina	SC Code § 33-15- 103, \$100	Does not apply to wireless providers (SC. Stat. Ann. 58-9-2530)	See Sales Tax (SC Code §§ 12-36-100, 12- 36-910A)	USF is established, funding mechanism not yet in place.(PUC Order No. 98-322) USF Fees are to be established by PUC Order. (S.C. Stat. 58-9-280)
South Dakota	SD Code § 47-8-7, \$90-\$16,000	\$0.15 per cellular phone or access line per month. (S.D. Stat. Ann. 49-31-51)	Leases generally subject to sales tax except leases between telephone companies (SDCL § 10-45- 5)	None

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SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property, unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Tennessee	6%	6%. Tenn. Code Ann. §§67-6-202; 67-6-204; 67-6-205; 67-6-221; 67-6-203.	Yes. Tenn. Code Ann. § 67-6-102.	None.
Texas	4.25%	6.25%. Tex. Tax. Code Ann. §151.051.	Yes. Tex. Tax Code Ann. § 151.0101(a)(6).	None.

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STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Tennessee	Assessed by the Comptroller of the Treasury at 40% of fair market value for real property and at 30% for tangible personal property (67-5-501, 67-5-502, 67-5-901, 65-4-101, 67-5-1301, 67-5-1302)	Tennessee imposes a transfer tax at the rate of \$.37 per \$10 of consideration or value, whichever is greater.	.25 per \$100 worth of issued an outstanding capital stock, surplus and undivided profits apportioned to the state, but not less than the value of real and tangible personal property.
Texas	Locally assessed	Texas does not impose a transfer tax.	.25% per year of privilege period of net taxable capital and 4.5% of net taxable earned surplus.

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STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Tennessee	PSC does not regulate cellular service providers. As such they are not subject to the Inspection, Control and Supervision Fee imposed by the PSC on public utilities and public pay telephone service. § 65-4-301.	Locally administered (Tn. Stat. Ann. 7-86-103) Proposed legislation for statewide cellular E-911 system with maximum \$3 per month rate ("Committees OK Bill To Create Statewide Cellular E-911 System," The Knoxville News-Sentinel, 4/23/98)	None
Texas	N/A	Wireless telecommunications providers must collect \$0.50 per month per wireless telecommunications connection from subscribers. Political subdivisions may not impose another fee on wireless service providers or subscribers for 9-1-1 emergency service. (Tx. Health & Safety Code 771.0711)	Texas imposes a telecommunications infrastructure fund assessment. Cellular providers must pay a percentage of their annual telecommunications receipts. The percentage is determined by the ratio that each individual provider's annual taxable income bears to the total annual taxable telecommunications receipts reported by all commercial mobile radio service providers in the state.

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STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
Tennessee	TCA § 48-25-103, \$300	None	See Sales Tax (T.C. § 67-6-201)	The size of Tennessee fund has not yet been established; however, when the amount of the fund is determined, rates will be imposed on all telecom carriers, including wireless providers. (Per informal conversation with representative of the Tennessee Regulatory Authority) (Tn St. Ann. 65-5-207)
Texas	Art. 8.05, Bus. Corp. Act, \$750	None	See Sales Tax (T.C. §§ 151.005, 151.051)	The USF assessment rate is applied to all telecommunications utilities based upon the total claims for the current period, divided by the total industry access minutes of use for the period reported. Total industry access minutes of use include intrastate local switching access minutes of use and LEC equivalent access minutes of use. The assessment for each telecommunications utility is the amount of that utility's access minutes of use multiplied by the assessment rate for the period. Applies to wireless. (T.C. § 67-6-201; 16 Tx. A.D.C. 23.53)

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STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Utah	5%	4.875%. Utah Code Ann. §§59-12-103(2); 103(3).	Yes. Utah Code Ann. §§ 59-12-103; 59-12-104.	Utah does not impose a gross receipts tax on cellular telecommunications providers at the state level.
Vermont	9.75%	4.36%. The first \$20 charged to residential purchasers of telecommunications services will be exempt from sales tax. No purchaser or user may be subject to more than \$10,000 in tax on telecommunications services in any single year. Vt. P.A. 60, §82.	Yes. Vt. P.A. 60, §§ 76-84.	None.
Virginia	6%	3.5%. Va. Stat. §§58.1-603; 58.1-604.	No. Va. Stat. § 58.1-609.5(1).	None.

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STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Utah	Assessed by the State Tax Commission at 100% of fair market value (Utah Code Ann. § 59-2-201)	Utah does not appear to impose a realty transfer tax at the state or local level.	No.
Vermont	Vermont imposes a centrally assessed tax of 2.37% on the net book value of all personal property tax owned by telephone companies. In lieu of paying the centrally assessed personal property tax, a telephone company that is earning less than \$50 million annually may choose to pay a tax on its entire gross operating revenues. (Vt. St. Ann., Title 1 §§ 129, 132; Vt. St. Ann., Title 32 §§ 3803, 8521, 8522)	Vermont does not appear to impose a transfer tax at the state level.	No.
Virginia	Assessed by the State Corporation Commission Division of Taxation at original cost less depreciation (Va. Stat. §§ 58.1-2606, 58.1-3201, Sec. 58.1-3731)	Virginia imposes a recordation tax on consideration or actual value, whichever is greater, at the rate of \$.15 per \$100 AND a realty transfer tax on consideration at the rate of \$.50 per \$500.	No.

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STATE TAX SPREADSHEET

STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Utah	The PSC does not require companies providing strictly cellular services to obtain a certificate of public convenience before commencing operations in Utah. Utah Code Ann. § 54-4-25(1).	\$0.07 per month per radio communications access line or local exchange service switched access line. (Ut. Stat. Ann. 69-2-5.5) Proposed Senate Bill 221 to increase E-911 surcharge by 10¢/month ("State House Briefs," The Salt Lake Tribune, 2/27/98)	None
Vermont	The USF fund is levied on all retail telecommunications services provided to a VT address. The rate is 1.40% of total telecommunications service. The VPSB is assessed against telephone companies. The rate is .0045% of intrastate gross operating revenues from the preceding year.	None	None
Virginia	Virginia imposes a regulatory revenue tax on the gross receipts of public service corporations including telephone companies operating in Virginia. The tax is imposed at the rate of 0.2% of gross revenues. Va. Stat. §58.1-2660(2).	Wireless E-911 surcharge is administered by the state. (Va. St. Ann. 56-484.10) Wireless providers must collect \$0.75 per wireless telephone number from subscribers per month. (Va. Stat. Ann. 56-484.8)	None

PCIA
STATE TAX SPREADSHEET

STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
Utah	UCA § 16-10a-1503	Does not apply to wireless providers (54-8b-10)	See Sales Tax (U.C.A. § 59-12 103)	The current rate is 1% of retail rates (Per informal conversation with the Utah Public Service Commission). The USF surcharge imposed by wireless providers must not (i) exceed more than 50% of fund revenues derived from surcharges to local exchange services; (ii) exceed \$0.07/month for local exchange services; (iii) exceed \$.005 per minute for all long distance type services. (U.C.A. §§ 54-8b-12, 54-8b-15)
Vermont	VSA § 15.03, \$100	None	See Sales Tax (32 V.S.A. 9771)	Wireless providers must contribute to USF fund at a max. rate of 2% of receipts from retail telecomm service. (30 V.S.A. § 7521; 7523; 7515)
Virginia	Va Code §13.1-759, \$25. Pursuant to Va. Code §13.1-615.1, every corporation shall be responsible for an entrance fee ranging from \$50 to \$2,500, depending on the number of authorized shares outstanding.	None	See Sales Tax (§ 58.1-603, Code)	None

PCIA
STATE TAX SPREADSHEET

SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property, unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Washington	n/a; See Business & Occupation Tax under Gross Receipts	6.5%. Wash. Rev. Code Ann. §82.08.020.	Yes	Business Occupations Tax: If taxpayer is a telecom. retailer it is taxed on .471% of gross receipts. If taxpayer is a wholesaler, it is taxed on .484% of gross receipts. Wash Rev. Code Ann. §§ 82.04.250; 82.04.270.
West Virginia	9%	6%. W.V. Code §11-15-3(b).	Not taxable if subject to Public Service Commission control. W.Va. Code § 11-15-8.	The telecommunications tax (gross receipts tax) is not imposed on wireless service. W.Va. Code § 11-13B-3(a).

PCIA
STATE TAX SPREADSHEET

Property Tax -

STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Washington	Assessed by the Washington State Department of Revenue, Property Tax Division, at 100% of true and fair value (Wash. Admin. Code, § 458-12-010, 458-12-005, 84.40.030, 84.12.270, 84.12.200)	Washington imposes an excise tax upon the sale of real property on the basis of the selling price. Rev. Code WA §82.45.060. The tax is imposed at the rate of 1.28% of the selling price.	No.
West Virginia	Assessed by the Board of Public Works at 60% of its true and actual value (WV Const., Art. X § 1b; W. Va. Code §§ 11-3-7a, 11-4-11, 11-5-3, 11-5-4, 11-6-7, 11-6-11; <i>Ohio Cellular RSA Limited Partnership v. Board of Public Works of the State of West Virginia</i> , 481 S.E.2d 722, 724(1996))	The transfer excise tax is imposed at the rate of \$1.10 for each \$500, or fraction thereof, of consideration paid or to be paid. W.V. Code §11-22-1. The tax is based on the consideration or value evidenced on the face of the document.	Domestic-graduated from \$20 on \$5,000 or less authorized capital stock to \$2500 on \$15,000,000 or more. Foreign-75% higher than above rates. Minimum \$250. No par stock valued at amount for which stock was issued but not less than \$25 per share. Business franchise tax: greater of \$50 or .75% (.70% for tax years beginning after June 30, 1997) of the value of taxpayer's capital.

PCIA
STATE TAX SPREADSHEET

STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Washington	N/A	State administered 911 fee does not apply to wireless (\$0.20 per access line per month). However, a wireless E-911 surcharge is administered by the state at 6% of gross income derived from the conduct of a "telephone business" (including wireless) within the city of Seattle, Washington. (Seattle Muni. Code § 5.48.050).	None
West Virginia	Cellular communication services provided by regulated telecommunication companies are not subject to Washington Utilities an transportation Commission regulation, unless the cellular provider is the only provider of voice grade, local exchange service to a given customer. Wash. Rev. Code Ann. § 80.36.370.	Wireless E-911 fee is administered by the state, and is \$0.75 per retail commercial mobile radio service subscription per month. (WV. Stat. Ann. 24-6-6b)	Business an Occupation Tax, is imposed on the total amount of gross receipts derived from a cellular company's business done within Washington or having nexus with Washington. Rate is 0.471%. Wash Rev. Code Ann. § 82.04.250.

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STATE TAX SPREADSHEET

STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
Washington	RCW § 23B.15.030, \$175 fee + \$30 admin. fee	Does not apply to wireless carriers. (WA St. Ann. 43.20A.725)	See Sales Tax (RCW §§ 82.04.040, 82.04.050, 82.08.020)	None
West Virginia	WVa Code § 31-1-5	None	See Sales Tax (§§ 11-15-2, 11 15-3, Code	None

PCIA
STATE TAX SPREADSHEET

SALES/USE TAX				
Note: sales tax is levied on the sales of tangible personal property, unless otherwise specified.				
STATE	Corporate Income	State Rate	Wireless Service	Gross Receipts
Wisconsin	7.90%	5%. Wisc. Stat. §§77.52(1); 77.52(2); 77.53.	Yes. 5%. Wis. Stat. § 77.52(2)(a)(5).	5.77% of total gross revenues for local exchange and toll service. Wis. Stat. § 76.38(8).
Wyoming	None	3% Wyo. Stat. §§39-6-404(a); 39-6-418.	Yes. Wyo. Stat. § 39-6-404(a)(iii).	None.

PCIA
STATE TAX SPREADSHEET

Property Tax -

STATE	Centrally Assessed?	Rec./Transfer	Franch. Tax/Cap. Stk. Tax
Wisconsin	Cellular communications companies will not pay property taxes until the year 2001. (Wis. Stat. §§ 76.38, 76.82, 76.91)	A real estate transfer fee is imposed at the rate of \$.30 per each \$100 of value transferred. Wisc. Stat. §77.22(1).	No.
Wyoming	Assessed by Department of Revenue (as long as the value of the company's property in Wyoming exceeds \$2,000) at 11.5% of its fair market value (Wyo. St. § 39-1-101, 39-1-102, 39-2-201)	There do not appear to be any real estate transfer taxes imposed by Wyoming.	Domestic and foreign: graduated from \$25 on \$50,000 or less to \$200 on more than \$500,000 and not more than \$1,000,000, plus \$200 on each additional \$1,000,000 portion of corporate property and assets located an employed in Wyoming. Maximum tax, \$50,000 per year.

**PCIA
STATE TAX SPREADSHEET**

STATE	Public Utility Fee/Regulatory Fee	911 Fee (state admin.)	Bus. Occ./License Fee
Wisconsin	Cellular providers are not subject to regulation by the Wisconsin PSC unless they are the sole provider of any specific telecommunications services within the geographic service area in which it is authorized to operate by the FCC. Where multiple providers operate within the geographic area, every provider is subject to regulation by the PSC if all subscribers to cellular services in the area constitute less than two percent of the population. Wis. Stat. §§ 196.202; 196.303.	None	None
Wyoming	N/A	Does not apply to wireless providers. (Wy. Stat. Ann. 16-9-102)	None

**PCIA
STATE TAX SPREADSHEET**

STATE	Inc./Reg. Fee	TDD/TDS Fee	Lease Tax	Universal Service Fund
Wisconsin	Wis St §180.1503, \$100+. Note an additional \$2 per \$1,000 (or fraction thereof) of capital exceeding \$60,000 employed or to be employed in the state must be added to the initial \$100.	None	See Sales Tax (Wis. Stat. § 77.52)	USF may be imposed on wireless providers, but only if determined to be necessary by the PUC. Assessment is based on gross intrastate operating revenues from the provision of telecomm services. The % liability due by a provider is the ratio of that provider's intrastate gross telecomm revenues to the sum of the intrastate gross telecomm revenues for all contributory providers. The amount assessed to a given telecomm provider is the % liability of that provider under multiplied by the total amount to be collected. (Wi. Stat. Ann. 25.95; 196.218; 160.18)
Wyoming	WS §17-16-1503, \$100	Does not apply to wireless providers (Wy. St. Ann. 16-9-201)	See Sales Tax (W.S. § 39-6-404)	W.S. 1977 § 37-15-501